

COUNTY OF ERIE

RECEIVED
ERIE COUNTY LEGISLATURE

LOCAL LAW INTRO. NO. 2 -2001

2001 MAR -8 P 12: 16

LOCAL LAW NO. 2 - 2001

A LOCAL LAW, amending Local Law No. 1-2000, granting a partial exemption from real property taxation, pursuant to Section four hundred fifty-nine-c of the Real Property Tax Law, to persons with disabilities who have limited incomes.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1. Section 1(b) of Local Law No. 1-2000, granting a partial exemption from real property taxation, pursuant to Section four hundred fifty-nine-c of the Real Property Tax Law, to persons with disabilities who have limited incomes, is hereby amended to read as follows:

Section 1(b). To be eligible for the exemption provided by subdivision one of this Local Law, the maximum income of such person shall not exceed twenty thousand five hundred dollars. Real property owned by one or more persons with disabilities, or real property owned by a husband and wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation by the County of Erie to the extent provided in the following table:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
Up to \$20,500	50 per centum
More than \$20,500 but less than \$21,500	45 per centum
\$21,500 or more, but less than \$22,500	40 per centum
\$22,500 or more, but less than \$23,500	35 per centum
\$23,500 or more, but less than \$24,400	30 per centum

\$24,400 or more, but less than \$25,300	25 per centum
\$25,300 or more, but less than \$26,200	20 per centum
\$26,200 or more, but less than \$27,100	15 per centum
\$27,100 or more, but less than \$28,000	10 per centum
\$28,000 or more, but less than \$28,900	5 per centum

Section 2. This Local Law shall be effective immediately.

BARRY A. WEINSTEIN, M.D.

JEANNE Z. CHASE

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LYNN M. MARINELLI

RAYMOND K. DUSZA

WILLIAM A. PAULY

ALBERT DeBENEDETTI

GREGORY B. OLMA

Fiscal Impact: minimal tax shift.